

FY 2005 OMB A-87 COST ALLOCATION PLAN

FOR

THE POLICE DEPARTMENT OF

THE CITY OF HOUSTON, TEXAS

Based on the Actual Expenditures

For the Fiscal Year Ended June 30, 2003

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I. INTRODUCTION

INTRODUCTION

Prepared by the Department of Finance and Administration, City of Houston, Texas, (the City), the **FY 2005 OMB A-87 Cost Allocation Plan** (the Plan) for indirect services provided by the **Police Department** of the City is based on the actual expenditures for the **fiscal year ended June 30, 2003** (the base year).

METHODOLOGY

The Plan has been prepared in conformity with Generally Accepted Accounting Principles applied on a consistent basis. A consistent approach has been followed in the treatment of costs as direct or indirect costs; in no case have costs that have been charged as direct costs to programs been included as indirect costs. Expenditure information has been obtained from the City's expenditure reports for the base year. Statistics used to allocate costs are from full base year's or a representative sample period's data.

A double step-down allocation procedure has been used to distribute costs of central services to other Police Department divisions that receive benefits (the user division). The procedure initially requires a sequential ordering of divisions. Division indirect cost

allocations are then made in the order selected to all user divisions. To ensure that the cross-benefit of services among central service divisions is fully accounted for, a second step-down allocation from each central service division is made.

Costs allocated from each Police Department central service, consist of the following:

First Allocation - the actual operating expenditures for the division, plus all allocated costs from other central service divisions which have been identified up to this point.

Second Allocation - costs from other divisional central services made subsequent to that department's first allocation.

FORMAT

A Table of Contents (the Table) is included at the beginning of the Plan. The allocation of costs has been accomplished in the same order as shown in the Table. The Table also facilitates the ready identification of the following Summary Data and Detail Data of the Plan:

Summary Data - Three summary schedules are provided at the beginning of the Plan.

(1) Allocated Costs By Department (Schedule A) - provides the costs allocated from each central service division to each user division. The central service divisions are listed on the left side of the page and the user divisions detailed in the Plan are listed across the

top with a total listed on the last page of the schedule.

(2) Summary of Allocated Costs (Schedule C) - shows the total expenditures and cost adjustments allocated by central service divisions. The total \$ amount allocated to each user division is also shown.

(3) Summary of Allocation Basis (Schedule E) - provides the basis used to allocate the costs for each function of every central service division.

Detail Data

Sections on each central service are presented in the following format:

(1) Nature and Extent of Services - a narrative description of the central service and each function that is identified. Also, described are the allocation basis used for each function and any other relevant information on expenditures.

(2) Costs to be Allocated - presents the total costs to be allocated based on the actual expenditures from the financial statements. Allocated additions represent costs allocated to a central service division from other central service divisions.

(3) Costs to be Allocated by Function - Costs for each central service division are listed by function to the extent deemed necessary to ensure the application of allocation basis which most closely correlate with the benefits received by user divisions. Total costs allocated are the same as reflected on the previous schedule. Functions of the central

service division are listed across the top of the page.

(4) Detail Allocation - A detailed schedule of the allocation of each function is provided on all allocated functions except for General Administration. Costs of General Administration are re-allocated to all other divisional functions based on functional costs.

The schedule lists the user divisions allocation of each function of the central service division.

(5) Divisional Cost Allocation Summary - The last schedule in each central service division provides a summary of the costs allocated by function. The user divisions are listed on the left side of the page and the service functions are listed across the top of the page.

II. FY 2005 HPD OMB A-87 COST ALLOCATION PLAN

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SUMMARY SCHEDULES

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
Allocated Costs by Department
Consolidated

Central Svc Departments	POLICE LAW ENF.	POLICE-AVIATION	MUNICIPAL COURTS	PARKS & RECREATI	POLICE AUTO DEAL	Subtotal	Unallocated	Total
INDIRECT COSTS								
CHIEF'S COMMAND	39,896,265	969,516			155,384	41,021,165	43,397,326	84,418,491
PROFESSIONAL DEV	15,842,339	615,128			76,359	16,533,826	541,869	17,075,695
TECHNICAL SVCS	32,113,501	202,836			11,350	32,327,687		32,327,687
SUPPORT SVCS	32,215,105	195,583			87,525	32,498,213	16,018	32,514,231
SPECIAL D. - ADM		780				780		780
POLICE-CITY MARS			7,845,549			7,845,549		7,845,549
POLICE-PARKS DIV				1,343		1,343		1,343
	-----	-----	-----	-----	-----	-----	-----	-----
Total Allocated	\$120,067,210	\$1,983,843	\$7,845,549	\$1,343	\$330,618	\$130,228,563	\$43,955,213	\$174,183,776
	=====	=====	=====	=====	=====	=====	=====	=====

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
INDIRECT COSTS		\$62,519,298	
CHIEF'S COMMAND	28,748,137	(20,037)	
PROFESSIONAL DEV	17,513,166	(10,321)	
TECHNICAL SVCS.....	28,011,025	(2,672)	
SUPPORT SVCS	30,755,026	(5,000)	
SPECIAL D. - ADM			
POLICE-CITY MARS	6,673,850		
POLICE-PARKS DIV.....	1,304		
POLICE LAW ENF.			120,067,210
POLICE-AVIATION			1,983,843
MUNICIPAL COURTS			7,845,549
PARKS & RECREATI.....			1,343
POLICE AUTO DEAL			330,618
Unallocated			43,955,213
Total	----- \$111,702,508 =====	----- \$62,481,268 =====	----- \$174,183,776 =====

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
Summary of Allocation Basis

Department -----	Basis of Allocation -----
CITYWIDE INDIRECT COSTS	
1.004 INDIRECT COSTS	DIRECT ALLOCATION TO CHIEF'S COMMAND
CHIEF'S COMMAND	
2.004 CHIEF'S C ADMIN	NUMBER OF EMPLOYEES
2.005 BUDGET & FINAN.	OPER. EXP., WITH ADJ. FOR POLICE - AVIATION
2.006 LEGAL SERVICES	NUMBER OF BILLABLE HOURS (10 ATTRNS X 1800/YR)
2.007 INSPECTIONS	NUMBER OF AUDITS
2.008 INTERNAL AFFAIR	# OF INVESTIGATIONS, WITH ADJ. FOR POLICE - AVIATION
PROFESSIONAL DEVELOPMENT	
3.004 PERSONNEL SVCS	NUMBER OF EMPLOYEES
3.005 CLASSIF. TRAIN.	NUMBER OF CLASSIFIED EMPLOYEES
3.006 CIVILIAN EMPLOY	NUMBER OF CIVILIAN EMPLOYEES
TECHNICAL SERVICES	
4.004 EMERGENCY COMMU	ALLOCATION TO POLICE LAW ENFORCEMENT
4.005 COMMUNICA.MAINT	# OF RADIOS MAINTAINED, WITH ADJ. FOR POLICE - AVIATION
4.006 RECORDS	ALLOCATION TO POLICE LAW ENFORCEMENT
4.007 TECHNOLOGY SVCS	NUMBER OF HOURS EXPENDED
4.008 IDENTIFICATION	ALLOCATION TO POLICE LAW ENFORCEMENT
4.009 CRIME LAB	ALLOCATION TO POLICE LAW ENFORCEMENT
SUPPORT SERVICES	
5.004 FLEET MAINT	# OF VEHICLES IN POOL, EXCLUDING POLICE - AVIATION
5.005 FACILITY MGMT	NUMBER OF EMPLOYEES, EXCLUDING POLICE - AVIATION
5.006 PROPERTY & SUPP	NUMBER OF EMPLOYEES, EXCLUDING POLICE - AVIATION
5.007 JAIL	NUMBER OF BOOKING SERVICES

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
Summary of Allocation Basis

Department -----	Basis of Allocation -----
SPECIAL D. - ADM	
6.004 ADMINISTRATION	NUMBER OF EMPLOYEES
POLICE-CITY MARSHAL	
7.004 POLICE SERVICES	DIRECT ALLOCATION TO MUNICIPAL COURTS - JUSTICE
POLICE-PARKS DIVISION	
8.004 POLICE SERVICES	DIRECT ALLOCATION TO PARKS & RECREATION DEPARTMENT

DETAIL SCHEDULES

SCHEDULE 1.001

FY2005 HPD OMB COST ALLOCATION PLAN

CITY OF HOUSTON. POLICE DEPARTMENT

CITYWIDE INDIRECT COSTS

NATURE AND EXTENT OF SERVICES

Citywide indirect costs are allocated in the Police Department Cost Allocation Plan. These costs represent the Police Department's share of the central service costs allocated through the City's OMB A-87 Cost Allocation Plan. All indirect costs are allocated directly to the Chief's Command.

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
CITYWIDE INDIRECT COSTS
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:				
Departmental cost adjustments:				
CITYWIDE INDIRECT	62,519,298			
Total departmental cost adjustments:	62,519,298			62,519,298
Total to be allocated:	\$62,519,298			\$62,519,298
	=====			=====

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
CITYWIDE INDIRECT COSTS
Schedule of costs to be
allocated by function

	Total General & admn	INDIRECT COSTS
Cost adjustments		

Departmental cost adjustments		
CITYWIDE INDIRECT	\$62,519,298	\$62,519,298
Functional cost	62,519,298	62,519,298
Allocable costs	62,519,298	62,519,298
1st Allocation	62,519,298	62,519,298
-----		-----
Total allocated	\$62,519,298	\$62,519,298
=====		=====

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
CITYWIDE INDIRECT COSTS
Detail allocation of
INDIRECT COSTS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	100	100.000	\$62,519,298		\$62,519,298		\$62,519,298
Subtotal	100	100.000	62,519,298		62,519,298		62,519,298
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$62,519,298		\$62,519,298		\$62,519,298
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: DIRECT ALLOCATION TO CHIEF'S COMMAND

Source: FY 2005 OMB A-87 Cost Allocation Plan

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
CITYWIDE INDIRECT COSTS
Departmental Cost
Allocation Summary

	Total	INDIRECT COSTS
CHIEF'S COMMAND	\$62,519,298	\$62,519,298
Direct Billed		
Total	\$62,519,298	\$62,519,298
	=====	=====

SCHEDULE 2.001

FY2005 HPD OMB COST ALLOCATION PLAN

CITY OF HOUSTON. POLICE DEPARTMENT

CHIEF'S COMMAND (ADMINISTRATION)

NATURE AND EXTENT OF SERVICES

The Houston Police Department is responsible for preservation of law and order within the corporate limits of the City. To accomplish this goal the Department is organized into nine service groups: The Chief's Command, Management Services, Professional Development, Technical Services, Special Investigations, Criminal Investigations, Tactical Support, Support Services and Special Divisions. The Chief's Command is responsible for the general administration and support of the Department. The five allocable functions are : Chief's Administration, Budget and Finance, Legal Services, Inspections, and Internal Affairs, and the allocation bases are: number of employees, size of operating expenditures, total number of billable hours, number of operational audits completed, and number of investigations, respectively.

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
CHIEF'S COMMAND
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$28,748,137			\$28,748,137
Deductions:				
CAPITAL OUTLAY	(20,037)			
Total deductions:	(20,037)			(20,037)
Allocated additions:				
CITYWIDE INDIRECT COSTS	62,519,298		62,519,298	
CHIEF'S COMMAND		6,981,751	6,981,751	
PROFESSIONAL DEVELOPMENT		988,152	988,152	
TECHNICAL SERVICES		902,417	902,417	
SUPPORT SERVICES		894,175	894,175	
Total allocated additions:	62,519,298	9,766,495	72,285,793	72,285,793
Total to be allocated:	\$91,247,398	\$9,766,495		\$101,013,893
	=====	=====		=====

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
CHIEF'S COMMAND
Schedule of costs to be
allocated by function

	Total General & admin	CHIEF'S C ADMIN	BUDGET & FINAN.	LEGAL SERVICES	INSPECTIONS	COMMUNITY OUTRE	MEDIA RELATIONS	INTERNAL AFFAIR	COMMUNITY SVCS
Wages & benefits									

SALARIES & WAGES	\$18,730,384	\$2,869,899	\$1,515,030	\$1,084,847	\$711,775	\$2,055,671	\$550,494	\$4,080,659	\$5,862,009
FRINGE BENEFITS	4,490,033	329,382	476,102	287,851	187,830	254,843	167,926	1,057,821	1,728,278
Other expense and cost									

SUPPLIES	231,555	17,311	139,977	20,060	4,492	38,247	1,341	6,995	3,132
OTHER EXPENSES	5,276,128	66,268	5,065,931	71,916	1,004	44,526	1,989	16,676	7,818
CAPITAL OUTLAY	20,037	20,037							
SERVICES									
Departmental									
Expenditures	28,748,137	20,037	3,282,860	7,197,040	1,464,674	2,393,287	721,750	5,162,151	7,601,237
Cost adjustments									

Deductions	(20,037)	(20,037)							
Functional cost	28,728,100	3,282,860	7,197,040	1,464,674	905,101	2,393,287	721,750	5,162,151	7,601,237
Additions: 1st									
Others	62,519,298	9,579,306	5,056,950	3,621,062	2,375,801	6,861,531	1,837,469	13,620,646	19,566,533
Allocable costs	91,247,398	12,862,166	12,253,990	5,085,736	3,280,902	9,254,818	2,559,219	18,782,797	27,167,770
Unallocated	(38,981,807)					(9,254,818)	(2,559,219)		(27,167,770)
1st Allocation	52,265,591	12,862,166	12,253,990	5,085,736	3,280,902			18,782,797	
-----		-----	-----	-----	-----			-----	
Additions: 2nd									
Others	9,766,495	1,496,438	789,975	565,667	371,137	1,071,879	287,041	2,127,759	3,056,599
Allocable costs	9,766,495	1,496,438	789,975	565,667	371,137	1,071,879	287,041	2,127,759	3,056,599
Unallocated	(4,415,519)					(1,071,879)	(287,041)		(3,056,599)

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
CHIEF'S COMMAND
Schedule of costs to be
allocated by function

	Total General & admin	CHIEF'S C ADMIN	BUDGET & FINAN.	LEGAL SERVICES	INSPECTIONS	COMMUNITY OUTRE	MEDIA RELATIONS	INTERNAL AFFAIR	COMMUNITY SVCS
2nd Allocation	\$5,350,976	\$1,496,438	\$789,975	\$565,667	\$371,137			\$2,127,759	
	-----	-----	-----	-----	-----			-----	
Total allocated	\$57,616,567	\$14,358,604	\$13,043,965	\$5,651,403	\$3,652,039			\$20,910,556	
	=====	=====	=====	=====	=====			=====	

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
CHIEF'S COMMAND
Detail allocation of
CHIEF'S C ADMIN

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	450	6.323	\$813,375		\$813,375		\$813,375
PROFESSIONAL DEV	336	4.721	607,320		607,320	75,428	682,748
TECHNICAL SVCS	517	7.265	934,477		934,477	116,060	1,050,537
SUPPORT SVCS	606	8.516	1,095,345		1,095,345	136,040	1,231,385
POLICE-CITY MARS	99	1.391	178,942		178,942	22,224	201,166
POLICE LAW ENF.	4,878	68.549	8,816,982		8,816,982	1,095,053	9,912,035
POLICE-AVIATION	203	2.852	366,922		366,922	45,571	412,493
POLICE AUTO DEAL	27	0.383	48,803		48,803	6,062	54,865
Subtotal	7,116	100.000	12,862,166		12,862,166	1,496,438	14,358,604
	-----	-----	-----	-----	-----	-----	-----
Total	7,116	100.000	\$12,862,166		\$12,862,166	\$1,496,438	\$14,358,604
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF EMPLOYEES

Source: STAFFING BY DIVISION

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
CHIEF'S COMMAND
Detail allocation of
BUDGET & FINAN.

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	28,748,137	6.560	\$803,903		\$803,903		\$803,903
PROFESSIONAL DEV	17,513,166	3.996	489,732		489,732	33,788	523,520
TECHNICAL SVCS	28,011,025	6.392	783,291		783,291	54,042	837,333
SUPPORT SVCS	30,755,026	7.018	860,023		860,023	59,336	919,359
POLICE-CITY MARS	6,673,850	1.522	186,625		186,625	12,876	199,501
POLICE-PARKS DIV	1,304	0.000	36		36	3	39
POLICE LAW ENF.	318,796,772	72.749	8,914,726		8,914,726	615,053	9,529,779
POLICE-AVIATION	4,781,308	1.091	133,703		133,703	9,225	142,928
POLICE AUTO DEAL	2,930,598	0.672	81,951		81,951	5,652	87,603
Subtotal	438,211,186	100.000	12,253,990		12,253,990	789,975	13,043,965
	-----	-----	-----	-----	-----	-----	-----
Total	438,211,186	100.000	\$12,253,990		\$12,253,990	\$789,975	\$13,043,965
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: OPER. EXP., WITH ADJ. FOR POLICE - AVIATION

Source: EXPENDITURE REPORT

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
CHIEF'S COMMAND
Detail allocation of
LEGAL SERVICES

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	10,696	62.103	\$3,158,395		\$3,158,395		\$3,158,395
PROFESSIONAL DEV	38	0.220	11,221		11,221	3,293	14,514
TECHNICAL SVCS	39	0.226	11,516		11,516	3,380	14,896
SUPPORT SVCS	4	0.023	1,181		1,181	347	1,528
SPECIAL D. - ADM	2	0.014	590		590	174	764
POLICE LAW ENF.	6,442	37.403	1,902,242		1,902,242	558,300	2,460,542
POLICE-AVIATION	2	0.011	591		591	173	764
Subtotal	17,223	100.000	5,085,736		5,085,736	565,667	5,651,403
	-----	-----	-----	-----	-----	-----	-----
Total	17,223	100.000	\$5,085,736		\$5,085,736	\$565,667	\$5,651,403
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF BILLABLE HOURS (10 ATTRNS X 1800/YR)

Source: DEPARTMENT RECORDS

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
CHIEF'S COMMAND
Detail allocation of
INSPECTIONS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	6	60.000	\$1,968,541		\$1,968,541		\$1,968,541
TECHNICAL SVCS	3	30.000	984,271		984,271	278,353	1,262,624
POLICE LAW ENF.	1	10.000	328,090		328,090	92,784	420,874
Subtotal	10	100.000	3,280,902		3,280,902	371,137	3,652,039
	-----	-----	-----	-----	-----	-----	-----
Total	10	100.000	\$3,280,902		\$3,280,902	\$371,137	\$3,652,039
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF AUDITS

Source: DEPARTMENT RECORDS

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
CHIEF'S COMMAND
Detail allocation of
INTERNAL AFFAIR

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	41	1.264	\$237,537		\$237,537		\$237,537
PROFESSIONAL DEV	37	1.141	214,363		214,363	24,595	238,958
TECHNICAL SVCS	327	10.086	1,894,502		1,894,502	217,362	2,111,864
SUPPORT SVCS	30	0.925	173,807		173,807	19,942	193,749
POLICE-CITY MARS	20	0.616	115,872		115,872	13,294	129,166
POLICE LAW ENF.	2,721	83.929	15,764,340		15,764,340	1,808,695	17,573,035
POLICE-AVIATION	64	1.974	370,789		370,789	42,542	413,331
POLICE AUTO DEAL	2	0.065	11,587		11,587	1,329	12,916
Subtotal	3,242	100.000	18,782,797		18,782,797	2,127,759	20,910,556
	-----	-----	-----	-----	-----	-----	-----
Total	3,242	100.000	\$18,782,797		\$18,782,797	\$2,127,759	\$20,910,556
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: # OF INVESTIGATIONS, WITH ADJ. FOR POLICE - AVIATION

Source: DEPARTMENT RECORDS

City of Houston, Texas
 FY 2005 OMB A-87 Plan. Police
 CHIEF'S COMMAND
 Departmental Cost
 Allocation Summary

DMG/NGCS II
 05/10/2004

	Total	CHIEF'S C ADMIN	BUDGET & FINAN.	LEGAL SERVICES	INSPECTIONS	INTERNAL AFFAIR
CHIEF'S COMMAND	\$6,981,751	\$813,375	\$803,903	\$3,158,395	\$1,968,541	\$237,537
PROFESSIONAL DEV	1,459,740	682,748	523,520	14,514		238,958
TECHNICAL SVCS	5,277,254	1,050,537	837,333	14,896	1,262,624	2,111,864
SUPPORT SVCS	2,346,021	1,231,385	919,359	1,528		193,749
SPECIAL D. - ADM	764			764		129,166
POLICE-CITY MARS	529,833	201,166	199,501			
POLICE-PARKS DIV	39		39			
POLICE LAW ENF.	39,896,265	9,912,035	9,529,779	2,460,542	420,874	17,573,035
POLICE-AVIATION	969,516	412,493	142,928	764		413,331
POLICE AUTO DEAL	155,384	54,865	87,603			12,916
Direct Billed						
Total	\$57,616,567	\$14,358,604	\$13,043,965	\$5,651,403	\$3,652,039	\$20,910,556
	=====	=====	=====	=====	=====	=====

SCHEDULE 3.001

FY2005 HPD OMB COST ALLOCATION PLAN

CITY OF HOUSTON. POLICE DEPARTMENT

PROFESSIONAL DEVELOPMENT COMMAND

NATURE AND EXTENT OF SERVICES

The Professional Development Command is responsible for the hiring and training of classified and civilian personnel. It is also responsible for the personnel activities, such as record keeping, promotional activities, disciplinary actions, drug testing, personnel concerns and wellness. The Command's allocable functions are Personnel, Training for Classified employees and Civilian employees. The bases for allocation are: number of employees, number of classified employees and number of civilian employees, respectively.

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
PROFESSIONAL DEVELOPMENT
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$17,513,166			\$17,513,166
Deductions:				
APITAL OUTLAY	(10,321)			
Total deductions:	(10,321)			(10,321)
Allocated additions:				
CHIEF'S COMMAND	1,322,636	137,104	1,459,740	
PROFESSIONAL DEVELOPMENT		684,212	684,212	
TECHNICAL SERVICES		480,829	480,829	
SUPPORT SERVICES		664,926	664,926	
Total allocated additions:	1,322,636	1,967,071	3,289,707	3,289,707
Departmental cost adjustments:				
CREDIT DIRECT COSTS				
Total departmental cost adjustments:				
Total to be allocated:	\$18,825,481	\$1,967,071		\$20,792,552
	=====	=====		=====

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
PROFESSIONAL DEVELOPMENT
Schedule of costs to be
allocated by function

	Total	General & admn	PERSONNEL SVCS	CLASSIF. TRAIN.	CIVILIAN EMPLOY	ADMINISTRATION
Wages & benefits						

SALARIES & WAGES	\$13,455,575		\$5,245,385	\$7,878,370	\$35,122	\$296,698
FRINGE BENEFITS	3,513,972		1,438,410	1,971,784	28,701	75,077
Other expense and cost						

SUPPLIES	80,736		33,608	44,814	809	1,505
OTHER EXPENSES	452,562		113,829	242,684		96,049
APITAL OUTLAY	10,321	10,321				
Departmental						
Expenditures	17,513,166	10,321	6,831,232	10,137,652	64,632	469,329
Cost adjustments						

Deductions	(10,321)	(10,321)				
Departmental cost adjustments						
CREDIT DIRECT COSTS						
Functional cost	17,502,845		6,831,232	10,137,652	64,632	469,329
Additions: 1st						
Others	1,322,636		515,603	774,416	3,452	29,165
Allocable costs	18,825,481		7,346,835	10,912,068	68,084	498,494
Unallocated	(498,494)					(498,494)
1st Allocation	18,326,987		7,346,835	10,912,068	68,084	
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City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
PROFESSIONAL DEVELOPMENT
Schedule of costs to be
allocated by function

	Total	General & admin	PERSONNEL SVCS	CLASSIF. TRAIN.	CIVILIAN EMPLOY	ADMINISTRATION
Additions: 2nd						
Others	\$1,967,071		\$766,823	\$1,151,739	\$5,134	\$43,375
Allocable costs	1,967,071		766,823	1,151,739	5,134	43,375
Unallocated	(43,375)					(43,375)
2nd Allocation	1,923,696		766,823	1,151,739	5,134	
	-----		-----	-----	-----	
Total allocated	\$20,250,683		\$8,113,658	\$12,063,807	\$73,218	
	=====		=====	=====	=====	

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
PROFESSIONAL DEVELOPMENT
Detail allocation of
PERSONNEL SVCS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	450	6.323	\$464,597		\$464,597		\$464,597
PROFESSIONAL DEV	336	4.721	346,899		346,899		346,899
TECHNICAL SVCS	517	7.265	533,771		533,771	62,630	596,401
SUPPORT SVCS	606	8.516	625,658		625,658	73,411	699,069
POLICE-CITY MARS	99	1.391	102,211		102,211	11,993	114,204
POLICE LAW ENF.	4,878	68.549	5,036,237		5,036,237	590,926	5,627,163
POLICE-AVIATION	203	2.852	209,585		209,585	24,592	234,177
POLICE AUTO DEAL	27	0.383	27,877		27,877	3,271	31,148
Subtotal	7,116	100.000	7,346,835		7,346,835	766,823	8,113,658
	-----	-----	-----	-----	-----	-----	-----
Total	7,116	100.000	\$7,346,835		\$7,346,835	\$766,823	\$8,113,658
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF EMPLOYEES

Source: STAFFING BY DIVISION

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
PROFESSIONAL DEVELOPMENT
Detail allocation of
CLASSIF. TRAIN.

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	256	4.726	\$515,785		\$515,785		\$515,785
PROFESSIONAL DEV	164	3.028	330,425		330,425		330,425
TECHNICAL SVCS	99	1.827	199,464		199,464	22,823	222,287
SUPPORT SVCS	86	1.587	173,271		173,271	19,826	193,097
POLICE-CITY MARS	79	1.458	159,168		159,168	18,212	177,380
POLICE LAW ENF.	4,543	83.881	9,153,162		9,153,162	1,047,308	10,200,470
POLICE-AVIATION	169	3.120	340,498		340,498	38,960	379,458
POLICE AUTO DEAL	20	0.373	40,295		40,295	4,610	44,905
Subtotal	5,416	100.000	10,912,068		10,912,068	1,151,739	12,063,807
	-----	-----	-----	-----	-----	-----	-----
Total	5,416	100.000	\$10,912,068		\$10,912,068	\$1,151,739	\$12,063,807
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF CLASSIFIED EMPLOYEES

Source: STAFFING BY DIVISION

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
PROFESSIONAL DEVELOPMENT
Detail allocation of
CIVILIAN EMPLOY

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	194	11.411	\$7,770		\$7,770		\$7,770
PROFESSIONAL DEV	172	10.117	6,888		6,888		6,888
TECHNICAL SVCS	418	24.588	16,741		16,741	1,609	18,350
SUPPORT SVCS	520	30.588	20,826		20,826	2,001	22,827
POLICE-CITY MARS	20	1.176	801		801	77	878
POLICE LAW ENF.	335	19.705	13,417		13,417	1,289	14,706
POLICE-AVIATION	34	2.000	1,362		1,362	131	1,493
POLICE AUTO DEAL	7	0.415	279		279	27	306
Subtotal	1,700	100.000	68,084		68,084	5,134	73,218
	-----	-----	-----	-----	-----	-----	-----
Total	1,700	100.000	\$68,084		\$68,084	\$5,134	\$73,218
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF CIVILIAN EMPLOYEES

Source: STAFFING BY DIVISION

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
PROFESSIONAL DEVELOPMENT
Departmental Cost
Allocation Summary

	Total	PERSONNEL SVCS	CLASSIF. TRAIN.	CIVILIAN EMPLOY
CHIEF'S COMMAND	\$988,152	\$464,597	\$515,785	\$7,770
PROFESSIONAL DEV	684,212	346,899	330,425	6,888
TECHNICAL SVCS	837,038	596,401	222,287	18,350
SUPPORT SVCS	914,993	699,069	193,097	22,827
POLICE-CITY MARS	292,462	114,204	177,380	878
POLICE LAW ENF.	15,842,339	5,627,163	10,200,470	14,706
POLICE-AVIATION	615,128	234,177	379,458	1,493
POLICE AUTO DEAL	76,359	31,148	44,905	306
Direct Billed				
Total	\$20,250,683	\$8,113,658	\$12,063,807	\$73,218
	=====	=====	=====	=====

SCHEDULE 4.001

FY 2005 HPD OMB COST ALLOCATION PLAN

CITY OF HOUSTON. POLICE DEPARTMENT

TECHNICAL SERVICES COMMAND

NATURE AND EXTENT OF SERVICES

The Technical Services Command provides specialized support to patrol and investigative activities. The Command's allocable functions are: Emergency Communications, Communications Maintenance, Records, Technology Services, Identification, and Crime Lab. The costs related to Emergency Communications, Records, Identification and Crime Lab are allocated to Law Enforcement. The allocation bases for the remainders are: numbers of radios maintained, and hours expended, respectively.

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
TECHNICAL SERVICES
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$28,011,025			\$28,011,025
Deductions:				
CAPITAL OUTLAY	(2,672)			
Total deductions:	(2,672)			(2,672)
Allocated additions:				
CHIEF'S COMMAND	4,608,057	669,197	5,277,254	
PROFESSIONAL DEVELOPMENT	749,976	87,062	837,038	
TECHNICAL SERVICES		7,733,701	7,733,701	
SUPPORT SERVICES		702,344	702,344	
Total allocated additions:	5,358,033	9,192,304	14,550,337	14,550,337
Departmental cost adjustments:				
CREDIT DIRECT COSTS				
Total departmental cost adjustments:				
Total to be allocated:	\$33,366,386	\$9,192,304		\$42,558,690
	=====	=====		=====

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
TECHNICAL SERVICES
Schedule of costs to be
allocated by function

	Total	General & admin	EMERGENCY COMMU	COMMUNICA.MAINT	RECORDS	TECHNOLOGY SVCS	IDENTIFICATION	CRIME LAB
Wages & benefits								

SALARIES & WAGES	\$16,474,288	\$417,134	\$2,615,339	\$1,634,710	\$2,267,774	\$3,422,866	\$3,765,611	\$2,350,854
FRINGE BENEFITS	4,902,335	110,273	847,607	457,449	786,474	993,353	1,067,979	639,200
Other expense and cost								

SUPPLIES	1,351,573	918	2,940	425,202	9,568	699,977	36,540	176,428
OTHER EXPENSES	5,280,157	2,189	25,988	346,273	3,107	4,807,333	13,950	81,317
CAPITAL OUTLAY	2,672	2,672						
Departmental Expenditures	28,011,025	533,186	3,491,874	2,863,634	3,066,923	9,923,529	4,884,080	3,247,799
Cost adjustments								

Deductions	(2,672)	(2,672)						
Departmental cost adjustments								
CREDIT DIRECT COSTS								
Functional cost	28,008,353	530,514	3,491,874	2,863,634	3,066,923	9,923,529	4,884,080	3,247,799
Additions: 1st								
Others	5,358,033	135,667	850,603	531,667	737,562	1,113,240	1,224,713	764,581
Reallocate admin		(666,181)	88,467	69,170	77,506	224,845	124,451	81,742
Allocable costs	33,366,386		4,430,944	3,464,471	3,881,991	11,261,614	6,233,244	4,094,122
1st Allocation	33,366,386		4,430,944	3,464,471	3,881,991	11,261,614	6,233,244	4,094,122
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City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
TECHNICAL SERVICES
Schedule of costs to be
allocated by function

	Total	General & admn	EMERGENCY COMMU	COMMUNICA.MAINT	RECORDS	TECHNOLOGY SVCS	IDENTIFICATION	CRIME LAB
Additions: 2nd								
Others	\$9,192,304	\$232,752	\$1,459,304	\$912,134	\$1,265,370	\$1,909,887	\$2,101,131	\$1,311,726
Reallocate admin		(232,752)	30,909	24,167	27,079	78,557	43,481	28,559
Allocable costs	9,192,304		1,490,213	936,301	1,292,449	1,988,444	2,144,612	1,340,285
2nd Allocation	9,192,304		1,490,213	936,301	1,292,449	1,988,444	2,144,612	1,340,285
	-----		-----	-----	-----	-----	-----	-----
Total allocated	\$42,558,690		\$5,921,157	\$4,400,772	\$5,174,440	\$13,250,058	\$8,377,856	\$5,434,407
	=====		=====	=====	=====	=====	=====	=====

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
TECHNICAL SERVICES
Detail allocation of
EMERGENCY COMMU

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
POLICE LAW ENF.	100	100.000	\$4,430,944		\$4,430,944	\$1,490,213	\$5,921,157
Subtotal	100	100.000	4,430,944		4,430,944	1,490,213	5,921,157
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$4,430,944		\$4,430,944	\$1,490,213	\$5,921,157
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: ALLOCATION TO POLICE LAW ENFORCEMENT

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
TECHNICAL SERVICES
Detail allocation of
COMMUNICA.MAINT

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	334	2.838	\$98,329		\$98,329		\$98,329
PROFESSIONAL DEV	263	2.234	77,427		77,427		77,427
TECHNICAL SVCS	1,954	16.604	575,253		575,253		575,253
SUPPORT SVCS	1,265	10.749	372,413		372,413	128,504	500,917
SPECIAL D. - ADM	1	0.008	294		294	102	396
POLICE-CITY MARS	145	1.232	42,688		42,688	14,730	57,418
POLICE LAW ENF.	7,484	63.596	2,203,272		2,203,272	760,256	2,963,528
POLICE-AVIATION	296	2.515	87,142		87,142	30,069	117,211
POLICE AUTO DEAL	26	0.224	7,653		7,653	2,640	10,293
Subtotal	11,768	100.000	3,464,471		3,464,471	936,301	4,400,772
	-----	-----	-----	-----	-----	-----	-----
Total	11,768	100.000	\$3,464,471		\$3,464,471	\$936,301	\$4,400,772
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: # OF RADIOS MAINTAINED, WITH ADJ. FOR POLICE - AVIATION

Source: DEPARTMENT LOG

City of Houston, Texas
 FY 2005 OMB A-87 Plan. Police
 TECHNICAL SERVICES
 Detail allocation of
 RECORDS

MG/NGCS II
 5/10/2004

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
POLICE LAW ENF.	100	100.000	\$3,881,991		\$3,881,991	\$1,292,449	\$5,174,440
Subtotal	100	100.000	3,881,991		3,881,991	1,292,449	5,174,440
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$3,881,991		\$3,881,991	\$1,292,449	\$5,174,440
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: ALLOCATION TO POLICE LAW ENFORCEMENT

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
TECHNICAL SERVICES
Detail allocation of
TECHNOLOGY SVCS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	3,849	7.140	\$804,088		\$804,088		\$804,088
PROFESSIONAL DEV	1,931	3.582	403,402		403,402		403,402
TECHNICAL SVCS	34,266	63.565	7,158,448		7,158,448		7,158,448
SUPPORT SVCS	1,435	2.661	299,783		299,783	205,859	505,642
POLICE-CITY MARS	141	0.261	29,456		29,456	20,227	49,683
POLICE LAW ENF.	12,039	22.332	2,515,046		2,515,046	1,727,067	4,242,113
POLICE-AVIATION	243	0.450	50,765		50,765	34,860	85,625
POLICE AUTO DEAL	3	0.009	626		626	431	1,057
Subtotal	53,907	100.000	11,261,614		11,261,614	1,988,444	13,250,058
	-----	-----	-----	-----	-----	-----	-----
Total	53,907	100.000	\$11,261,614		\$11,261,614	\$1,988,444	\$13,250,058
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF HOURS EXPENDED

Source: DEPARTMENT RECORDS

City of Houston, Texas
 FY 2005 OMB A-87 Plan. Police
 TECHNICAL SERVICES
 Detail allocation of
 IDENTIFICATION

DMG/NGCS II
 15/10/2004

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
POLICE LAW ENF.	100	100.000	\$6,233,244		\$6,233,244	\$2,144,612	\$8,377,856
Subtotal	100	100.000	6,233,244		6,233,244	2,144,612	8,377,856
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$6,233,244		\$6,233,244	\$2,144,612	\$8,377,856
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: ALLOCATION TO POLICE LAW ENFORCEMENT

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
TECHNICAL SERVICES
Detail allocation of
CRIME LAB

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
POLICE LAW ENF.	100	100.000	\$4,094,122		\$4,094,122	\$1,340,285	\$5,434,407
Subtotal	100	100.000	4,094,122		4,094,122	1,340,285	5,434,407
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$4,094,122		\$4,094,122	\$1,340,285	\$5,434,407
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: ALLOCATION TO POLICE LAW ENFORCEMENT

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
TECHNICAL SERVICES
Departmental Cost
Allocation Summary

DMG/NGCS II
05/10/2004

	Total	EMERGENCY COMMU	COMMUNICA.MAINT	RECORDS	TECHNOLOGY SVCS	IDENTIFICATION	CRIME LAB
CHIEF'S COMMAND	\$902,417		\$98,329		\$804,088		
PROFESSIONAL DEV	480,829		77,427		403,402		
TECHNICAL SVCS	7,733,701		575,253		7,158,448		
SUPPORT SVCS	1,006,559		500,917		505,642		
SPECIAL D. - ADM	396		396				
POLICE-CITY MARS	107,101		57,418		49,683		
POLICE LAW ENF.	32,113,501	5,921,157	2,963,528	5,174,440	4,242,113	8,377,856	5,434,407
POLICE-AVIATION	202,836		117,211		85,625		
POLICE AUTO DEAL	11,350		10,293		1,057		
Direct Billed							
Total	\$42,558,690 =====	\$5,921,157 =====	\$4,400,772 =====	\$5,174,440 =====	\$13,250,058 =====	\$8,377,856 =====	\$5,434,407 =====

SCHEDULE 5.001

FY2005 HPD OMB COST ALLOCATION PLAN

CITY OF HOUSTON. POLICE DEPARTMENT

SUPPORT SERVICES COMMAND

NATURE AND EXTENT OF SERVICES

The Support Services Command is responsible for developing long-range strategies; coordination of confiscated property; issuing supplies to department personnel and preserving property, plant and equipment. The allocable functions are: Fleet Maintenance, Facilities Management, Property and Supply, and Jail. The City's Building Services Department is maintaining the Police facilities. The allocation bases are: number of vehicles in pool, number of employees excluding Police-Aviation, number of employees excluding Police-Aviation, and number of booking services, respectively.

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
SUPPORT SERVICES
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$30,755,026			\$30,755,026
Deductions:				
CAPITAL OUTLAY	(5,000)			
Total deductions:	(5,000)			(5,000)
Allocated additions:				
CHIEF'S COMMAND	2,130,356	215,665	2,346,021	
PROFESSIONAL DEVELOPMENT	819,755	95,238	914,993	
TECHNICAL SERVICES	672,196	334,363	1,006,559	
SUPPORT SERVICES		430,945	430,945	
Total allocated additions:	3,622,307	1,076,211	4,698,518	4,698,518
Departmental cost adjustments:				
CREDIT DIRECT COSTS				
Total departmental cost adjustments:				
Total to be allocated:	\$34,372,333 =====	\$1,076,211 =====		\$35,448,544 =====

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
SUPPORT SERVICES
Schedule of costs to be
allocated by function

	Total	General & admn	FLEET MAINT	FACILITY MGMT	ADMINISTRATION	PROPERTY & SUPP	JAIL
Wages & benefits -----							
SALARIES & WAGES	\$17,274,219		\$3,792,581	\$10,408	\$9,897	\$1,445,159	\$12,016,174
FRINGE BENEFITS	5,630,952		1,342,657	114	3,099	464,417	3,820,665
Other expense and cost -----							
SUPPLIES	7,281,066		5,360,052	(932)		1,855,997	65,949
OTHER EXPENSES	563,789		4,490	(166)	330		559,135
CAPITAL OUTLAY	5,000	5,000					
Departmental Expenditures	30,755,026	5,000	10,499,780	9,424	13,326	3,765,573	16,461,923
Cost adjustments -----							
Deductions	(5,000)	(5,000)					
Departmental cost adjustments							
CREDIT DIRECT COSTS							
Functional cost	30,750,026		10,499,780	9,424	13,326	3,765,573	16,461,923
Additions: 1st							
Others	3,622,307		795,283	2,182	2,075	303,042	2,519,725
Allocable costs	34,372,333		11,295,063	11,606	15,401	4,068,615	18,981,648
Unallocated	(15,401)				(15,401)		
1st Allocation	34,356,932		11,295,063	11,606		4,068,615	18,981,648
-----			-----	-----		-----	-----

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
SUPPORT SERVICES
Schedule of costs to be
allocated by function

	Total	General & admin	FLEET MAINT	FACILITY MGMT	ADMINISTRATION	PROPERTY & SUPP	JAIL
Additions: 2nd							
Others	\$1,076,211		\$236,284	\$648	\$617	\$90,036	\$748,626
Allocable costs	1,076,211		236,284	648	617	90,036	748,626
Unallocated	(617)				(617)		
2nd Allocation	1,075,594		236,284	648		90,036	748,626
	-----		-----	-----		-----	-----
Total allocated	\$35,432,526		\$11,531,347	\$12,254		\$4,158,651	\$19,730,274
	=====		=====	=====		=====	=====

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
SUPPORT SERVICES
Detail allocation of
FLEET MAINT

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	163	5.565	\$628,575		\$628,575		\$628,575
PROFESSIONAL DEV	121	4.131	466,611		466,611		466,611
TECHNICAL SVCS	103	3.516	397,198		397,198		397,198
SUPPORT SVCS	19	0.648	73,269		73,269		73,269
POLICE-CITY MARS	46	1.570	177,389		177,389	4,308	181,697
POLICE LAW ENF.	2,459	83.953	9,482,608		9,482,608	230,290	9,712,898
POLICE AUTO DEAL	18	0.617	69,413		69,413	1,686	71,099
Subtotal	2,929	100.000	11,295,063		11,295,063	236,284	11,531,347
	-----	-----	-----	-----	-----	-----	-----
Total	2,929	100.000	\$11,295,063		\$11,295,063	\$236,284	\$11,531,347
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: # OF VEHICLES IN POOL, EXCLUDING POLICE - AVIATION

Source: FLEET VEHICLE INVENTORY - DEPARTMENT REPORT

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
SUPPORT SERVICES
Detail allocation of
FACILITY MGMT

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	450	6.509	\$755		\$755		\$755
PROFESSIONAL DEV	336	4.860	564		564		564
TECHNICAL SVCS	517	7.478	868		868		868
SUPPORT SVCS	606	8.766	1,017		1,017		1,017
POLICE-CITY MARS	99	1.432	166		166	13	179
POLICE LAW ENF.	4,878	70.562	8,190		8,190	632	8,822
POLICE AUTO DEAL	27	0.393	46		46	3	49
Subtotal	6,913	100.000	11,606		11,606	648	12,254
	-----	-----	-----	-----	-----	-----	-----
Total	6,913	100.000	\$11,606		\$11,606	\$648	\$12,254
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF EMPLOYEES, EXCLUDING POLICE - AVIATION

Source: STAFFING BY DIVISION

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
SUPPORT SERVICES
Detail allocation of
PROPERTY & SUPP

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	450	6.509	\$264,845		\$264,845		\$264,845
PROFESSIONAL DEV	336	4.860	197,751		197,751		197,751
TECHNICAL SVCS	517	7.478	304,278		304,278		304,278
SUPPORT SVCS	606	8.766	356,659		356,659		356,659
POLICE-CITY MARS	99	1.432	58,266		58,266	1,781	60,047
POLICE LAW ENF.	4,878	70.562	2,870,925		2,870,925	87,769	2,958,694
POLICE AUTO DEAL	27	0.393	15,891		15,891	486	16,377
Subtotal	6,913	100.000	4,068,615		4,068,615	90,036	4,158,651
	-----	-----	-----	-----	-----	-----	-----
Total	6,913	100.000	\$4,068,615		\$4,068,615	\$90,036	\$4,158,651
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF EMPLOYEES, EXCLUDING POLICE - AVIATION

Source: STAFFING BY DIVISION

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
SUPPORT SERVICES
Detail allocation of
JAIL

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
POLICE LAW ENF.	109,168	99.008	\$18,793,486		\$18,793,486	\$741,205	\$19,534,691
POLICE-AVIATION	1,093	0.992	188,162		188,162	7,421	195,583
Subtotal	110,261	100.000	18,981,648		18,981,648	748,626	19,730,274
	-----	-----	-----	-----	-----	-----	-----
Total	110,261	100.000	\$18,981,648		\$18,981,648	\$748,626	\$19,730,274
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF BOOKING SERVICES

Source: DEPT. RECORDS

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
SUPPORT SERVICES
Departmental Cost
Allocation Summary

DMG/NGCS II
05/10/2004

	Total	FLEET MAINT	FACILITY MGMT	PROPERTY & SUPP	JAIL
CHIEF'S COMMAND	\$894,175	\$628,575	\$755	\$264,845	
PROFESSIONAL DEV	664,926	466,611	564	197,751	
TECHNICAL SVCS	702,344	397,198	868	304,278	
SUPPORT SVCS	430,945	73,269	1,017	356,659	
POLICE-CITY MARS	241,923	181,697	179	60,047	
POLICE LAW ENF.	32,215,105	9,712,898	8,822	2,958,694	19,534,691
POLICE-AVIATION	195,583				195,583
POLICE AUTO DEAL	87,525	71,099	49	16,377	
Direct Billed					
Total	\$35,432,526 =====	\$11,531,347 =====	\$12,254 =====	\$4,158,651 =====	\$19,730,274 =====

SCHEDULE 6.001

FY2005 HPD OMB COST ALLOCATION PLAN

CITY OF HOUSTON. POLICE DEPARTMENT
SPECIAL DIVISIONS - ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The Police Department renders police services to City Marshal, Parks and Recreation, and Aviation through its Special Divisions which is comprised of these three components and the administration. The allocation basis for the administrative cost of this division is the number of employees. There were no employees in Parks Division in FY 2003, thus there is no allocation to this Division.

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
SPECIAL D. - ADM
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:				
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
CHIEF'S COMMAND	590	174	764	
TECHNICAL SERVICES	294	102	396	
Total allocated additions:	884	276	1,160	1,160
Total to be allocated:	\$884	\$276		\$1,160
	=====	=====		=====

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
SPECIAL D. - ADM
Schedule of costs to be
allocated by function

Total General & admn ADMINISTRATION

Other expense and cost

SUPPLIES
OTHER CHARGES
CAPITAL OUTLAY

Functional cost

Additions: 1st

Others	884	884	
Reallocate admin		(884)	884
Allocable costs	884		884
1st Allocation	884		884

Additions: 2nd

Others	276	276	
Reallocate admin		(276)	276
Allocable costs	276		276
2nd Allocation	276		276

Total allocated	\$1,160	\$1,160	
	=====	=====	

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
SPECIAL D. - ADM
Detail allocation of
ADMINISTRATION

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
POLICE-CITY MARS	99	32.782	\$290		\$290	\$90	\$380
POLICE-AVIATION	203	67.218	594		594	186	780
Subtotal	302	100.000	884		884	276	1,160
	-----	-----	-----	-----	-----	-----	-----
Total	302	100.000	\$884		\$884	\$276	\$1,160
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF EMPLOYEES

Source: STAFFING BY DIVISION

DMG/NGCS II
05/10/2004

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
SPECIAL D. - ADM
Departmental Cost
Allocation Summary

Detail page 48
Schedule 6.005
FISCAL 2003

Total ADMINISTRATION		
POLICE-CITY MARS	\$380	\$380
POLICE-AVIATION	780	780
Direct Billed		
Total	\$1,160	\$1,160
=====	=====	=====

SCHEDULE 7.001

FY2005 HPD OMB COST ALLOCATION PLAN

CITY OF HOUSTON. POLICE DEPARTMENT

POLICE - CITY MARSHAL

NATURE AND EXTENT OF SERVICES

City Marshal is one of the three components of the Special Divisions. This entity receives services from the Special Divisions' Administration. The cost of this entity along with the allocated cost from the Special Divisions is directly allocated to Municipal Courts - Justice.

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
POLICE-CITY MARSHAL
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$6,673,850			\$6,673,850
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
CHIEF'S COMMAND	481,439	48,394	529,833	
PROFESSIONAL DEVELOPMENT	262,180	30,282	292,462	
TECHNICAL SERVICES	72,144	34,957	107,101	
SUPPORT SERVICES	235,821	6,102	241,923	
SPECIAL D. - ADM	290	90	380	
Total allocated additions:	1,051,874	119,825	1,171,699	1,171,699
Total to be allocated:	\$7,725,724	\$119,825		\$7,845,549
	=====	=====		=====

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
POLICE-CITY MARSHAL
Schedule of costs to be
allocated by function

	Total General & admin	POLICE SERVICES
Wages & benefits		

SALARIES & WAGES	\$4,774,318	\$4,774,318
FRINGE BENEFITS	1,497,111	1,497,111
Other expense and cost		

SUPPLIES	4,084	4,084
OTHER CHARGES	398,337	398,337
CAPITAL OUTLAY		
SERVICES		
Departmental		
Expenditures	6,673,850	6,673,850
Functional cost	6,673,850	6,673,850
Additions: 1st		
Others	1,051,874	1,051,874
Reallocate admin		(1,051,874) 1,051,874
Allocable costs	7,725,724	7,725,724
1st Allocation	7,725,724	7,725,724
-----		-----
Additions: 2nd		
Others	119,825	119,825
Reallocate admin		(119,825) 119,825
Allocable costs	119,825	119,825
2nd Allocation	119,825	119,825
-----		-----

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
POLICE-CITY MARSHAL
Schedule of costs to be
allocated by function

	Total General & admin	POLICE SERVICES
Total allocated	\$7,845,549	\$7,845,549
	=====	=====

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
POLICE-CITY MARSHAL
Detail allocation of
POLICE SERVICES

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
MUNICIPAL COURTS	100	100.000	\$7,725,724		\$7,725,724	\$119,825	\$7,845,549
Subtotal	100	100.000	7,725,724		7,725,724	119,825	7,845,549
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$7,725,724		\$7,725,724	\$119,825	\$7,845,549
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: DIRECT ALLOCATION TO MUNICIPAL COURTS - JUSTICE

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
POLICE-CITY MARSHAL
Departmental Cost
Allocation Summary

	Total	POLICE SERVICES
MUNICIPAL COURTS	\$7,845,549	\$7,845,549
Direct Billed		
Total	\$7,845,549	\$7,845,549
	=====	=====

SCHEDULE 8.001

FY2005 HPD OMB COST ALLOCATION PLAN

CITY OF HOUSTON. POLICE DEPARTMENT

POLICE - PARKS DIVISION

NATURE AND EXTENT OF SERVICES

Parks Division is one of the three components of the Special Divisions. Though this division receives services from the Special Divisions' Administration, there is no allocation to this Division due to the fact that there were no employees in this Division in FY 2003. The cost of this division is directly allocated to Parks and Recreation Department.

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
POLICE-PARKS DIVISION
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$1,304			\$1,304
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
CHIEF'S COMMAND	36	3	39	
Total allocated additions:	36	3	39	39
Total to be allocated:	\$1,340	\$3		\$1,343
	=====	=====		=====

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
POLICE-PARKS DIVISION
Schedule of costs to be
allocated by function

	Total General & admn	POLICE SERVICES
Wages & benefits		

FRINGE BENEFITS	\$1,304	\$1,304
Other expense and cost		

SUPPLIES		
OTHER CHARGES		
CAPITAL OUTLAY		
Departmental		
Expenditures	1,304	1,304
Functional cost	1,304	1,304
Additions: 1st		
Others	36	36
Reallocate admin		(36) 36
Allocable costs	1,340	1,340
1st Allocation	1,340	1,340
-----		-----
Additions: 2nd		
Others	3	3
Reallocate admin		(3) 3
Allocable costs	3	3
2nd Allocation	3	3
-----		-----
Total allocated	\$1,343	\$1,343
=====		=====

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
POLICE-PARKS DIVISION
Detail allocation of
POLICE SERVICES

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
PARKS & RECREATI	100	100.000	\$1,340		\$1,340	\$3	\$1,343
Subtotal	100	100.000	1,340		1,340	3	1,343
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$1,340		\$1,340	\$3	\$1,343
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: DIRECT ALLOCATION TO PARKS & RECREATION DEPARTMENT

City of Houston, Texas
FY 2005 OMB A-87 Plan. Police
POLICE-PARKS DIVISION
Departmental Cost
Allocation Summary

	Total	POLICE SERVICES
PARKS & RECREATI	\$1,343	\$1,343
Direct Billed		
Total	\$1,343	\$1,343
	=====	=====